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|---|--|---|-----------------------------------|----------------------------|--------------------------|
| This form is to be used only for estates of decedents who died on or after June 8, 1982. The return is due and the tax is payable six months after the date of disposition or cessation. | | CALIFORNIA ADDITIONAL ESTATE TAX RETURN CONTROLLER OF THE STATE OF CALIFORNIA DIVISION OF ACCOUNTING AND REPORTING BUREAU OF TAX ADMINISTRATION P.O. BOX 942850 SACRAMENTO, CA 94250-5880 | | DO NOT USE THIS SPACE | |
| Name of Qualified Heir | | | | Heir's Social Security No. | |
| Address of Qualified Heir (City, Town or Post Office, State and Zip) | | | | Commencement Date | |
| | | | | Telephone Number | |
| Decedent's Name, as Reported on Form 706 | | | Decedent's Social Security Number | | Decedent's Date of Death |
| Name of Representative or Person Filing Return | | | Address | | |
| Telephone Number | | | Social Security Number | | |
| A COPY OF THE FEDERAL ADDITIONAL ESTATE TAX RETURN, FORM 706-A OR FORM 706-D, <i>MUST</i> BE FILED WITH THIS RETURN | | | | | |
| An extension to file the Federal Estate Tax Return has not _____ has _____ been granted until (date) _____. A true copy of the <i>approved</i> federal extension <i>must</i> be attached to qualify for a concurrent California extension. | | | | | |

COMPUTATION OF TAX:

1. Decedent's California estate tax credit:

| | | |
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| a California estate tax credit without Section 2032A election or without family owned business interest .. | 1(a) | |
| b. California estate tax credit with Section 2032A election or with family owned business interest | 1(b) | |
| c. Balance [subtract line 1(b) from line 1(a)] | 1(c) | |
| 2. Enter percentage from IRS Form 706-A, Part II, line 4; or Form 706-D, Part II, line 4 | 2 | % |
| 3. Line 1(c) multiplied by percentage on line 2 | 3 | |
| 4. Enter heir's percent of credit from IRS Form 706-A, Part II, line 7; or Form 706-D, Part II, line 7 | 4 | % |
| 5. Tax payable to California (line 3 multiplied by percentage on line 4)..... | 5 | |
| 6. Late filing penalty (5% per month, 25% maximum) | 6 | |
| 7. Interest due on amount on line 5: (see instructions for line 7 on reverse) | | |
| a For 706-A, calculate interest from the due date of this return to date of payment..... | 7(a) | |
| b For 706-D, calculate interest from nine months after the decedent's date of death to date of payment | 7(b) | |
| 8. Total tax, penalty, and interest due (total 5, 6, and 7) | 8 | |

MAKE REMITTANCE PAYABLE TO THE CALIFORNIA STATE TREASURER, ATTACH TO THIS RETURN AND MAIL TO THE ADDRESS SHOWN ABOVE

Under penalty of perjury, I declare that I have examined this return, including accompanying attachments and statements, and to the best of my knowledge and belief it is true, correct, and complete. (A declaration of a preparer other than the executor is based on all information of which the preparer has any knowledge.)

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Signature of Taxpayer/Qualified Heir

Date

Signature of Preparer Other than Taxpayer/Qualified Heir

Date